

IN THE ABSTRACT:

**Please replace the paragraph at page 57, line 2, with the following rewritten paragraph:**

Q13 In a data conversion apparatus of a copyright protecting system, a data format judging portion judges whether or not the data is of a super distribution format, attribute information obtaining unit identifies the audio contents of the data and obtains the attribute information corresponding to the identified audio contents from the external equipment via the data transmission/receiving portion; and a data format conversion portion converts the audio contents together with the obtained attribute information to the super distribution data format to be supplied to an external recording apparatus.